

## **IRS HAS NEW FORM AND PUBLICATION FOR INNOCENT SPOUSE RELIEF**

WASHINGTON -- The Internal Revenue Service has new versions of its form and publication for innocent spouse relief, each revised to incorporate the changes made by last summer's IRS Restructuring and Reform Act.

"This is the latest of several steps we've taken in our ongoing effort to help innocent spouses," said IRS Commissioner Charles O. Rossotti. "We hope that our materials will effectively explain the new law to taxpayers and assist them in taking full advantage of their rights. We appreciate the comments we received on the draft form last fall and welcome suggestions on how we might further improve these items. We plan to incorporate additional feedback from taxpayers and practitioners -- as well as our own experience in processing these requests -- into even better products."

The Act set a deadline of January 19, 1999, for the IRS to make a form available for taxpayers to request relief under the new law.

Last month, the IRS issued interim guidelines for giving equitable relief consideration, one of the law's new provisions. The IRS automatically extended this consideration to all requests it handled after the law took effect in July, without further action on the requester's part. The IRS continues to suspend collection actions against anyone who asks for innocent spouse relief until the request is acted upon.

When a married couple files a tax return jointly, each spouse is fully liable for any taxes owed, including any additional assessments that may result after an audit. The law offers relief to a spouse who did not know about erroneous items that caused the extra tax, to a divorced or separated person to the extent an additional tax is allocable to the other spouse, or to a person who does not qualify under these provisions, but who it would be inequitable to hold responsible for the taxes owed.

Details on the new provisions are in the free IRS Publication 971, "Innocent Spouse Relief." Taxpayers should use the revised Form 8857, "Request for Innocent Spouse Relief," when seeking any of the three new types of relief. Both items are available on the IRS Web site at [www.irs.ustreas.gov](http://www.irs.ustreas.gov), and by calling 1-800-TAX-FORM.

Taxpayers may send comments or suggestions for improving these materials by e-mail to [tfpmail@publish.no.irs.gov](mailto:tfpmail@publish.no.irs.gov), by fax to 202-622-5025, or by letter to Tax Forms Coordinating Committee, IRS, OP:FS:FP, Room 5577, 1111 Constitution Ave., NW, Washington, DC, 20224.

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